



MANATEE COUNTY PROPERTY TAX UPDATE

October 26, 2005 ~ Author: Debra Scott, Quality Assurance Supervisor

We periodically fax and e-mail attorneys and title insurance companies updates on office policies, statute revisions and other important information related to property taxes. We also try to cover information on other transactions you may perform at our office, such as vehicle and mobile home title transfers. **If you have not provided our office with your e-mail address, please e-mail DebraS@taxcollector.com** as broadcasts sent by e-mail better ensure that all employees within your organization receive our broadcasts. If you have any comments or suggestions, please contact Debra Scott, Quality Assurance Supervisor, by telephone (941) 741-4864 or e-mail DebraS@taxcollector.com.

***** 2005 TAX ROLL OPEN FOR COLLECTION NOW *****

PAY 2005 NOW!

The 2005 Tax Bills were mailed beginning October 21st and YOU CAN PAY YOUR 2005 TAXES NOW... one week early!

A 4% discount is allowed for all payments received or postmarked by November 30th, 2005, or paid online by 11:59 PM EST November 30th, 2005. **Online Payment Disclaimer:** All amounts due and payments are posted using Eastern Standard Time (EST). The Tax Collector's Office is not responsible for payment transactions that could not be processed as the result of technical difficulties such as downtime due to system maintenance or any other occurrence. Incorrect data entry or rejection of payment by your financial/credit card institution could result in additional fees and loss of applicable discount.

A 3% discount is allowed for payments postmarked by the last day of December, a 2% discount in January, a 1% discount in February, and there is no discount allowed in March. 2005 Taxes become delinquent on April 1, 2006, at which time interest, advertising costs and other charges begin to accrue. Payments postmarked or received after March 31, 2006 must be in the form of cash, money order, cashier's check or certified funds.

The 2005 Tax Year runs from January 1st through December 31st, with taxes paid in arrears. A list of 2005 Millage Rates and Taxing District Telephone Numbers is available on our website www.taxcollector.com under [Forms > Property Tax Forms](#).

Internet Property Tax History – Pay Property Taxes Online NOW!



Visit www.taxcollector.com to **PAY 2005 PROPERTY TAXES ONLINE** and access property tax account information for tax years 1994 thru 2005

Click on the link [Online Property Tax Information](#)

YOU CAN PAY 2005 TAXES ONLINE through an electronic debit to your checking account or by credit card. Credit card payments are subject to a convenience fee. A confirmation receipt can be printed after completion of your transaction, a copy of which is e-mailed to the e-mail address you provide! Online payment is available through 11:59 PM EST on April 30th for 2005 Personal Property Taxes, and through 11:59 PM EST on May 30th for 2005 Real Estate Taxes. Please read our website's [Online Payment FAQ's](#) for more information.

One unique feature of our tax payment online site is the ability to pay multiple transactions using our "shopping cart" payment approach. **This feature allows you to pay multiple parcels in one transaction.** This option was added as a result of comments from attorneys, title companies and mortgage holders.

Please be aware that certain account statuses prevent online payment at this time. Examples of accounts that cannot be paid online are prior year delinquent taxes; accounts with a status of bankruptcy plan, litigation, tax deed, list of lands, good faith, or prorated; and accounts where a note posted in our tax collection system affects the

payment status. **You must call our office (750-9566) to obtain a payoff for accounts that cannot be paid online, because the amount on the Internet is only the gross tax that was originally billed; it is not the payoff amount.**

You can access 1994 - 2005 real and personal property tax account information by name, address or account number on our website. For tax years 1998 thru 2005, the payment status appears on the Tax History Results page. The History page can be printed, or you can detail a specific tax year and print a duplicate bill or a receipt. If an account was billed on the tax roll prior to 1998, a link will appear at the bottom of the Tax History Results Page which reads: [Click here to show Tax Years prior to 1998](#). When you click the link, a new table opens to display the tax years prior to 1998, however, further detail for tax years prior to 1998 is not available. **Please note:** If the taxes are delinquent and the status is "Unpaid", you must call our office for the correct amount due at (941) 750-9566.

To obtain certified copies of paid real property tax records, or to obtain paid tax records prior to 1994, you must visit the Clerk of Court's Recording Department as the Official Records Custodian for Manatee County.

NOTE: You can also renew your vehicle, vessel or mobile home registration and purchase a hunting and fishing license from our website www.taxcollector.com.

Tax Payments Received from Mortgage Companies/Escrow Agents

For those taxpayers whose taxes are escrowed, the electronic payments received from mortgage companies or escrow agents will be processed as they are received, which is normally at the end of the November discount period. Please contact the escrow agent directly to determine if and when payment will be made, or access our website www.taxcollector.com to print duplicate receipt(s) after payments are processed.

Questions Regarding Assessments, Exemptions, Ownership or Address Changes

Questions regarding assessments, exemptions, ownership or address changes should be directed to the Manatee County Property Appraiser's Office at (941) 748-8208, or online at www.manateepao.com.

Alternative Payment Plan for Property Taxes - Installments

On November 30th, we will mail 3,419 Third Quarter Real Property and Personal Property Installment Bills for the 2005 Tax Year. The amount that was billed in June and September was based on the gross tax billed in 2004. Any adjustments as a result of a change in millage rate or value will be reflected on the 3rd & 4th Quarter Bills now that the 2005 tax roll has been certified.

To apply for payment of 2006 real or personal property taxes by installment, your estimated taxes must be more than \$100.00. Apply online on our website www.taxcollector.com prior to the deadline of April 30th, 2006. A confirmation receipt can be printed as verification of filing.

Our Property Tax Collection System "TCAMS"

Until enhancements to our tax collection system can be made, certain types of payments cannot be posted at a branch office, and in those rare instances, a hand receipt will be issued as proof of payment. **The following payments must be delivered to a specific department of our office:**

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| Good Faith Payments, Homestead Tax Lien Payoffs, Tax Deed Certificate Payoffs | Delinquent Department/DeSoto Branch Office (941) 741-4832 |
| Special Assessment Payoffs (<i>only on Split Parcels</i>) and Suspend "Escrow" Payments (Government Acquisition) | Quality Assurance Department/DeSoto Branch Office (941) 741-4864 or (941) 741-4866 |

Special Assessments – Non-Ad Valorem Taxes

Special assessment payoffs are not currently available on our website www.taxcollector.com, however, you can determine whether special assessments have ever been billed on an account by looking at the Detail screen under the non-ad valorem section (click on the tax year to display the Details page). To obtain payoff information, please call our office at (941) 750-9566; all other questions should be directed to Project Management at (941) 708-7450 (Attention: Sherri Robinson, Project Coordinator).

Whenever an assessment payoff is obtained, it is “**Subject to Payment of Annual Taxes**”, because the payoff does not include the annual assessment amount (i.e., the 1/15th) placed on the annual tax bill for the current year (or any prior years). Once the 1/15th has been placed on the tax bill, the full amount of the tax bill must be paid, as partial payments are not permitted by statute. Assessments are assumable upon the sale of the property; however, if a property split occurs (cutout), the unpaid balance plus accrued interest is due and payable per the resolution which established the assessment lien:

“Upon Subdividing all or a portion of a lot or parcel against which a special assessment lien has been established, **all installments of principal remaining unpaid and interest due thereon shall be due and payable without notice** or other proceedings, and the county may, at any time after such subdividing, institute foreclosure or other appropriate proceedings for the collection of all principal or interest on any or all portions of a lot or parcel against which the lien has been established.”

Personal Property Taxes

Please verify that there are no personal property taxes due when handling the transfer of real property to a new owner. An example of where this may occur would be a rental property on which real property and personal property taxes have been assessed. You can search personal property tax records by name, property address or account number on our website www.taxcollector.com for tax years 1994 thru 2005.

Before visiting our office to process a mobile home title transfer, please complete a Name/Change of Address form whenever there are personal property taxes assessed on a mobile home. The form is available on the Property Appraiser’s website at this link: www.manateepao.com/downloads/Forms/Change%20of%20Address.pdf.

Mobile Homes Located on Real Property

We sometimes find that when an individual purchases a mobile home located on real property, the land is transferred to the new owner by the recording of a deed, but the mobile home title(s) are never transferred. The new owner assumes that transfer of ownership to the mobile home took place as well, and it is sometimes not caught for several years! ***Please remember to transfer the title (or titles for double-wide or triple-wide)***. To read the DMV procedure for retiring mobile home titles located on real property, access the Department of Motor Vehicle’s website <http://casey.hsmv.state.fl.us/Intranet/dmv/Manuals/DMVProcedures/BTR/tl/TL-39.pdf>.

Acquisition of Property by a Governmental Entity – Payments placed into Escrow

Pursuant to Section 196.295, Florida Statutes, certain governmental entities are exempt from taxation from the date they purchase or acquire property. An example would be a right-of-way acquisition or property purchased by the County, School Board, DOT or Sarasota-Manatee Airport Authority. At the closing, the prorated tax due from January 1st through the date of sale, plus fire district charges, is collected from the seller. The prorated tax is determined after obtaining a Value Proration from the Property Appraiser, which provides the current assessed value and fire district charges. **The prorated tax, together with the Appraiser's Value Proration and a copy of the recorded Deed, is delivered to our DeSoto Branch Office (Quality Assurance Department).** The prorated tax is then deposited into a "suspense (escrow) account" to be held by our office until the next tax roll is billed. If you have any questions, please contact Sara Ackley by telephone (941) 741-4866 or e-mail SaraA@taxcollector.com.

Florida Tax Law Library

The Department of Revenue has information on how to obtain the Florida Tax Law Library at <http://taxlaw.state.fl.us/taxlawmenu.asp>. The Tax Law Library covers Tax Laws, DOR rules and other technical information, including Attorney General Opinions. The DOR also has a ‘Fax on Demand’ service which allows you to retrieve tax return forms, registration forms, rules and brochures. Using the handset or telephone connected to your fax machine, call (850) 922-3676 and follow the voice-assisted prompts.

Fee for Copies of Refund Checks

It is our office policy to charge a \$5.00 fee for each copy of a refund check requested by a mortgage company, title company, attorney's office or certificate holder. The refund check number, the date the check was issued and whether the check has cleared can be provided to you at no charge. If a copy of the refund check is requested, a \$5.00 fee must be submitted to our Financial Services Department.

Driver License Services Provided by the Tax Collector

The Manatee County Tax Collector's Office is NOT a full service Driver License office and serves as only an agent to perform very limited functions. All Driver License related transactions that are completed by our office would include an additional convenience fee of \$5.25, above the fees charged at the local Driver License office. Currently, Driver License services are only offered at our DeSoto, Lakewood Ranch and Palmetto Offices. Access our website www.taxcollector.com for a list of services we are able to perform.

Expedite Title Transfers – Appointments, Drop-Off & Title-by-Mail Services Available

To expedite vehicle, vessel and mobile home title transfers, please ensure all paperwork is completed before you visit our office. *The associate cannot allow you to complete paperwork (titles, forms, etc.) at the counter, as other customers are waiting in the lobby to be served.* We request that you submit copies of your client's Driver License or ID Card with your paperwork; this information is required on all registration and/or title records. If a lien is to be recorded, section 4 of the 82040, or the application on the back of the title itself, must be completed. If any information is omitted, your work may be returned to you for completion.

Wait Limit for Transactions – Appointments Available - We have a limit to the number of transactions that can be processed at any one time: four (4) at our DeSoto Branch Office; two (2) at any of our other branch locations. **(Note: a double-wide mobile home and a duplicate "fast" title with a transfer each count as two transactions.)** To avoid waiting in line, appointments can be scheduled for **processing title work and driver license transactions** by calling (941) 741-4800.

Drop-Off Service - Avoid standing in line and take advantage of our "drop-off" service for completion of title work or processing of tax payments (title application and all necessary forms must be complete). A three (3) day turnaround is promised. To have paid receipts or registrations mailed to you, a self-addressed, stamped envelope must be included in your drop-off. If you have a runner that will pick up the work when completed, please make sure they return to the office to do so; paid tax receipts are discarded after a week if not claimed.

Title by Mail Service - In addition to our "drop-off" title service, we also offer a "title by mail" service. You can access information about our "title by mail" service from our website at this link: www.taxcollector.com/services_title_mail.asp. Completing the printable mail packet will expedite your title transaction. Completed mail packet should be mailed to Post Office Box 25300, Bradenton, Florida 34206-5300.

Power of Attorney

Recently, we have had a couple of issues arise regarding Power of Attorney forms, both durable and the State's version (HSMV 82053).

- **Certifying Power of Attorney Forms** – The Tax Collector's Office can only certify a copy of the State's Power of Attorney form (HSMV 82053) as a true copy. Our office cannot certify a copy of a Durable Power of Attorney as a true copy, however, you can obtain the services of any notary public to perform this service.
- **Multiple Powers of Attorney** – Each individual granting power of attorney must sign a separate HSMV 82053. For example, if a husband and wife are granting power of attorney to a third party, two HSMV 82053 forms would be needed - one for the husband and one for the wife.

Title Transfers Involving Trust Agreements

The Department of Motor Vehicles in Tallahassee recently revised their procedure regarding title transfers involving **trust agreements**. The following are highlights of the changes:

- When applying for title in the name of a trust, a **copy of the trust agreement** (only the first, last and trustee information pages) is required and must be submitted to verify the name of the trust and the name of the trustee, when applicable.
- After a title has been issued **in the name of the trust and the trustee**, a copy of the trust agreement would not be required when the trustee transfers the title to a new purchaser.
- If a title is issued **in the name of the trust only**, a copy of the trust agreement would be required when the trustee transfers the title to a new purchaser.

To view the entire procedure online, access the Department of Motor Vehicle's website at: <http://casey.hsmv.state.fl.us/Intranet/dmv/Manuals/DMVProcedures/BTR/tl/TL-21.pdf>.

Vehicles & Mobile Homes – Common Fees

Application for new or Transfer of existing Florida Title - \$29.75; Out-of-State Application for Florida Title - \$33.75; Duplicate Title - \$29.75; Additional Fee for Fast Title - \$7.00 (Vehicles); \$5.00 (Vessels); Additional Fee to Record Lien - \$2.00; Late Fee (30 days after date of purchase) - \$10.00; Real Property Decal: \$5.10.

Office Locations

Questions regarding any of the services we offer should be directed to our main telephone number of (941) 741-4800 or e-mailed to ContactCenter@taxcollector.com. Calls will not be transferred to an individual branch office as they have limited staff available.

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| DeSoto Office 819 301 Blvd. W. Bradenton, FL | Downtown Office 415 10 th St. W. Bradenton, FL | Palmetto Office 1341 10 th St. E. (Hwy 301) Palmetto, FL | Lakewood Ranch Office 6007 111 th St. E. (off SR 70) Bradenton, FL | 75th St. & Manatee Av. W. Albertson's Shopping Ctr. Bradenton, FL |
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*** All office locations have drop boxes to enable you to make current year tax payments without standing in line – Call (941) 741-4801 to verify times/dates that drop boxes are closed ***

Informative Websites

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| Manatee County Tax Collector | www.taxcollector.com |
| Manatee County Property Appraiser | www.manateepao.com/ |
| Manatee County Clerk of Court | www.manateeclerk.com |
| Florida Access to Government | www.myflorida.com |
| Florida Department of Highway Safety Index | www.hsmv.state.fl.us/html/web_index.html |
| Florida DMV Forms Available Online | www.hsmv.state.fl.us/html/forms.html |
| Florida Department of Revenue | sun6.dms.state.fl.us/dor/ |
| Florida Tax Law Library | taxlaw.state.fl.us/taxlawmenu.asp |
| Florida Legislature | www.leg.state.fl.us/ |
| Gateway to Manatee County | www.bradentonflorida.com/default.asp |

Other Fax and Internet Broadcasts Available

We also send Fax and Internet (e-mail) Broadcasts to (1) Mortgage Companies, (2) Vessel Dealers, (3) Motor Vehicle/Mobile Home Dealers, (4) Tow Truck Operators, (5) Hunting and Fishing License Subagents and (6) Subscribers of TagTalk. If you are interested in receiving any Broadcasts by Fax or Internet (e-mail), please sign up on our website www.taxcollector.com/ under [Media Releases > Signup](#).